INDIAN AUDIT AND ACCOUNTS DEPARTMENT.

OFFICE OF THE ACCOUNTANT-GENERAL, MYSORE, BANGALORE.

Notification No. 256—B/TM., dated 8th April 1952.

To

All Treasury Officers.

Subject.—Deduction of Income-tax from interest on Government securities during the Financial Year 1952-53.

Sir,

1 Reference is invited to this office letter No. 18—H.A. T.M., dated 16th April 1951 on the subject noted above.

2 The Finance Act, 1952, lays down that income-tax for the year beginning on the first day of April 1952 shall be charged at the rates specified in the schedule below :—

SCHEDULE.

In the case of every individual, Hindu Undivided Family, unregistered firm and other association of persons :—

		Rate	Surcharge
1	On the first Rs. 1,500 of total income.	Nil ...	Nil.
2	On the next Rs. 3,500 of total income.	Nine pies in the rupee.	One-twentieth of the rate specified in the preceding column.
3	On the next Rs. 5,000 of total income.	One anna and nine pies in the rupee.	Do do
4	On the next Rs. 5,000 of total income.	Three annas in the rupee.	Do do
5	On the balance of total income.	Four annas in the rupee.	Do do

3 In making payment of interest on Government securities on or after the 1st April 1952, you should deduct income-tax at the maximum rate of four annas in the rupee along with the surcharge as stated above, except in the cases where an exemption or abatement certificate, granted by an Income-tax Officer in India under the proviso to sub-section (3) of Section 18 of the Indian Income-tax Act, 1922, is produced. The following instructions should be followed in this connection :—

(*i*) Exemption certificates issued before the 1st April 1952 authorising deduction of tax at nil pies in the rupee should be accepted and acted upon. Abatement certificates, if any, specifying the rates of 6, 4, 2, 2 2/3 or 1 1/3 pies in the rupee should be treated as exemption certificate and no tax should be deduct in such cases.

(*ii*) No tax should be deducted in cases in which, from a certificate issued by the Income-tax Officer or otherwise you are satisfied that the payee is a person exempt from income-tax under Section 4 (3) of the Indian Income-tax Act, 1922.

(*iii*) In the case of abatement certificates issued between 1st April 1939 and 31st March 1946, specifying the basic rates of 9, 15 and 24 pies in the rupee or such basic rates increased by a rate of surcharge, the basic rate only *excluding* the surcharge, should be deemed to have been altered to 9, 21 and 36 pies in the rupee respectively; to each of such basic rates should be added a surcharge equal to one-twentieth thereof, and the tax deducted accordingly.

(*iv*) Abatement certificates issued after 1st April 1946 specifying rates lower than 12, 24 and 42 pies respectively should be deemed as if the figures, 12, 24 and 42 were read as 9, 21 and 36 together with a surcharge equal to one-twentieth of each and tax deducted accordingly.

(*v*) Exemption or abatement certificates issued on or after the 1st April 1951 should be accepted and acted upon.

(*vi*) In cases of doubt the nearest Income-tax Officer should be consulted before making the deduction from interest on Government securities.

4 A few spare copies of the Circular letter are sent herewith for circulation to the Taluk Treasuries.

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Notification dated 15th April 1952.

To

All Heads of Departments and Drawing Officers.

Subject.—Classification of the claims pertaining to the enhancement of Dearness Allowance under the "Contingency Fund" of the State.

Sir,

Cir. No. 1—T.M. Reference is invited te this Office Cir. No. 21—T.M., dated 4th January 1952, instructing that the claims relating to the enhancement of Dearness Allowance should be shown separately and classified under the "Contingency Fund" of the State. As provision for the enhanced rate of Dearness Allowance has been made in the Budget Estimates for 1952-53, under the Service Heads concerned no payments on account of Dearness Allowance should be debited to the "Contingency Fund" with effect from 1st April 1952.

Yours faithfully,
V. K. SUBRAMANYAM,
Deputy Accountant-General.

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MISCELLANEOUS DEPARTMENTS

BANGALORE DISTRICT.

Notification dated 15th April 1952.

No. L. A2. 3805—51-52. Whereas it has been brought to my notice that rinderpest among cattle is prevailing at Juttanahalli Village, Kundana Hobli in Devanhalli Taluk and whereas it is likely that the epidemic may spread into other parts of the District if the cattle of this village are allowed to go out of the village, now therefore, in exercise of the powers conferred under Clause 3 of the Mysore Diseases of Animals Act 1949, I, Sri T. Rangamalliah, B.Sc., Deputy Commissioner, Bangalore District, do hereby notify that there should be no movement of the cattle from or into this village for a period of one month or until further orders. Persons disobeying the above orders will render themselves liable on conviction to a fine up to Rs. 50 and to a further fine of Rs. 5 for every day such breach continues.

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Notification dated 16th April 1952.

No. L. A2-3829—51-52. Whereas it has been brought to my notice that rinderpest among cattle is prevailing at Mathikere Village, Yeshwanthpur Hobli in Bangalore North Taluk and whereas it is likely that the epidemic may spread into other parts of the District if the cattle of this village are allowed to go out of the village, now, therefore, in exercise of the powers conferred under Clause 3 of the Mysore Diseases of Animals Act, 1949 I, Sri T. Rangamalliah, B.Sc., Deputy Commssioner, Bangalore District do hereby notify that there should be no movement of the cattle from or into this village for a period of one month or until further orders. Persons disobeying the above orders will render themselves liable on conviction to a fine up to Rs. 50 and to a further fine of Rs. 5 for every day such breach continues.

T. RANGAMALLIAH,
635 *Dy. Commr.*

OFFICE OF THE DIRECTOR OF PRINTING STATIONERY AND PUBLICATIONS IN MYSORE, BANGALORE.

Notification dated 14th April 1952.

As per Government Order No. 6816-72—P. & S. 2-34-114 dated 16th January 1935, paper and envelopes required for, printing letter heads should be supplied by the Departments concerned to the Government Press from the annual supplies received by them from the Stationery Depot. It is observed that of late there have been heavy indents for the supply of letter heads and envelopes. The indenting officers are requested to exercise utmost economy in their indents for common and D.O. letter heads and envelopes since the Stationery Depot would deduct in the very next supply of paper and envelopes to be made to the offices concerned an equivalent quantity of paper required for printing the letter heads and the manufacture of envelopes supplied.

B. KRISHNASWAMY CHETTY,
572 *Director.*

OFFICE OF THE PRINCIPAL, SRI KRISHNARAJENDRA SILVER JUBILEE TECHNOLOGICAL INSTITUTE, BANGALORE.

Notification.

The next Session of the Sri Krishnarajendra Silver Jubilee Technological Institute, Bangalore, will commence from the 24th June 1952.